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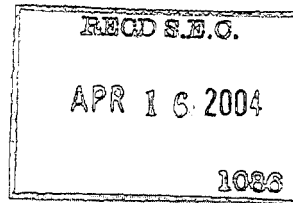
CERTMYS



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NYSE

April 16, 2004



Mr. Brian Johnson
Branch Chief
Securities and Exchange Commission
Branch of Filer Support 2
Room 1004 - STOP/1-4
450 Fifth Street, NW
Judiciary Plaza
Washington, DC 20549

PROCESSED

APR 20 2004

THOMSON
FINANCIAL

Dear Mr. Johnson:

The New York Stock Exchange certifies approval for listing and registration under the Securities Exchange Act of 1934, BROOKFIELD HOMES CORPORATION, 12% Subordinated Notes due 2020 and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on April 16, 2004. Tentative listing date - May 3, 2004.

Sincerely,